

DEPARTMENT OF REVENUE  
TAX COMPLIANCE  
COLLECTIONS DIVISION

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

COLLECTIONS DIVISION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

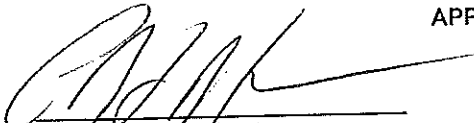
The Department of Revenue and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Department of Revenue agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

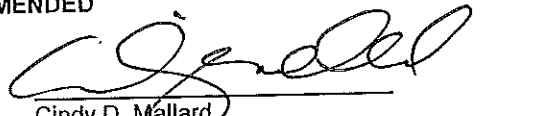
E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records schedule. Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The

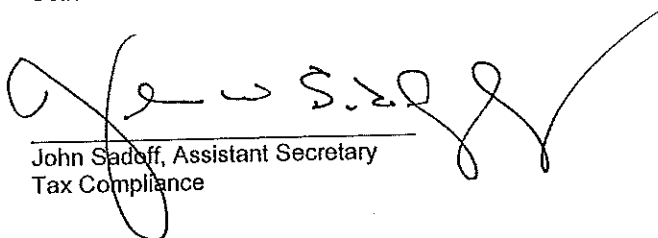
COLLECTIONS DIVISION

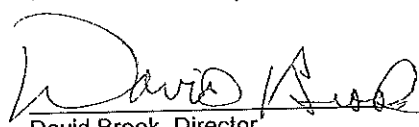
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

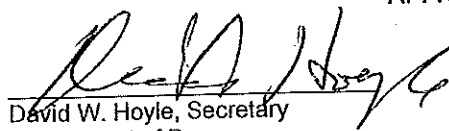
  
Charlie Helms, Director  
Collections Division

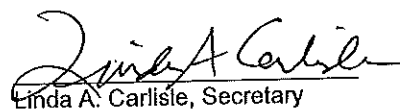
  
Cindy D. Mallard  
Chief Records Officer and Director  
Documents and Payments Processing Division

  
John Sadoff, Assistant Secretary  
Tax Compliance

  
David Brook, Director  
Division of Historical Resources

APPROVED

  
David W. Hoyle, Secretary  
Department of Revenue

  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

August 8, 2011

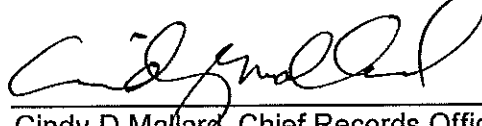
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PROGRAM RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

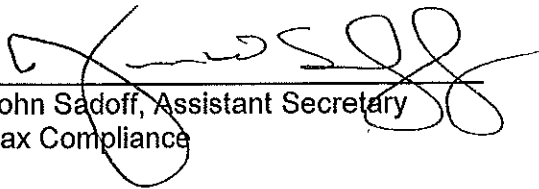
DEPARTMENT OF REVENUE  
TAX COMPLIANCE  
COLLECTIONS DIVISION  
SPECIAL PROJECTS UNIT

Amend the program records retention and disposition schedule approved August 8, 2011, by changing the disposition instructions for the following item 49595 as shown on the included schedule. No other items on this schedule have been amended, added, or removed.


APPROVAL RECOMMENDED



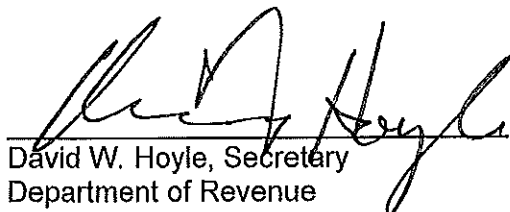
Cindy D. Mallard, Chief Records Officer and Director  
Documents and Payments Processing Division



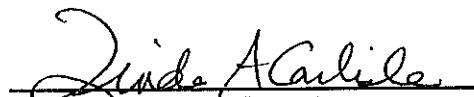
John Sadoff, Assistant Secretary  
Tax Compliance

  
Sarah E. Koonts, Director  
Division of Archives and Records

APPROVED



David W. Hoyle, Secretary  
Department of Revenue

  
Linda A. Carlisle, Secretary  
Department of Cultural Resources

June 15, 2012

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**DEPARTMENT OF REVENUE  
TAX COMPLIANCE  
COLLECTIONS DIVISION  
SPECIAL PROJECTS UNIT**

**ITEM 49591. FOREIGN ACCOUNTS DATABASE (ELECTRONIC) FILE.**

Electronic records used to track collection cases that originated outside of North Carolina. Data fields include referral identification numbers, account identification numbers, amounts due, tax types, case identification numbers, names and addresses of power of attorneys, telephone numbers, amounts collected, notes, entity identification numbers, status of cases, name of employee (Revenue Agent), names and addresses of taxpayers and spouses, and other related information. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer Records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**ITEM 49592. FOREIGN ACCOUNTS FILE.**

Records in paper and electronic records, including e-mail, concerning collection cases for taxpayers who may reside outside the state of North Carolina. File includes copies of recorded Certificates of Tax Liability, 30-day letter to taxpayer, certified mail receipts signed by taxpayers, correspondence to or from contracted attorneys, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office after collection case is paid and all official actions involving the collection process are resolved.

**ITEM 49593. GUEST WORKER FILE.**

Records in paper and electronic records, including e-mail, concerning collection cases assigned to Guest Worker identified collection cases. File includes Certificate of Tax Liability, tax warrants or garnishments, installment agreements, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office after all payment and collection actions are completed and case is closed.

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TAX COMPLIANCE  
COLLECTIONS DIVISION  
SPECIAL PROJECTS UNIT**

**ITEM 49594. OFFER IN COMPROMISE DATABASE (ELECTRONIC) FILE.**

Electronic records concerning tracking taxpayers who have submitted offer in compromise requests. Data fields include entity identification numbers, taxpayers names and address, offer of compromise identification number, offer amount, dates offered, status of requests, notes, dates of correspondence, office locations, names of Revenue Officers, tax types, account identification number, amounts due, names and addresses of power of attorneys (POA), and other related information. (Information entered into this database from the Offer in Compromise File (Item 49595). (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**ITEM 49595. OFFER IN COMPROMISE FILE.**

Records in paper and electronic formats, including e-mail, concerning Offers in Compromise submitted by taxpayers and accepted by the department to settle outstanding collection cases. File includes Revenue Office Manager's (ROM) recommendations, Offer in Compromise Application Forms (OIC100), bank statements, utility bills, medical bills, loan denial letters, tax returns, form letters, signed acceptances, and other related records. (Comply with applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.) Amended 06-15-2012

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule which requires that e-mail shall be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Scan records in office into applicable network folders. Destroy in office paper copies of scanned records after all quality control procedures have been completed. Destroy in office accepted Offer in Compromise records 5 years after approval date and all payments have posted to accounting system and liability settlements have been completed and no litigation, claims, audits, or other official actions are pending. If initiated, destroy in office after resolution of issues involved. Destroy in office denied Offer in Compromise records 2 years from date of denial, if no litigation, audits, no litigation, claims, audits, or other official actions are pending. If initiated, destroy in office after resolution of issues involved.

**ITEM 49596. TRAINING DATABASE (ELECTRONIC) FILE.**

Electronic records concerning: employee-training classes. Data fields include training identification numbers, employee identification numbers, names of employees, course titles, start and ending dates, course evaluations, locations used for training, number of credit hours earned for continuing education, and other related information. (Information entered into this database from the Training (Reference) File (Item 49597). (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

DISPOSITION INSTRUCTIONS: Update in office routinely. Retain in office permanently.

**DEPARTMENT OF REVENUE  
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SPECIAL PROJECTS UNIT**

**ITEM 49597. TRAINING (REFERENCE) FILE.**

Reference copies in paper and electronic formats of records concerning attendance by division personnel for educational classes provided by the division or department. File includes course evaluations, agendas, employee requests for training, subject matter outlines, presentation handouts, and other related records. (Information from this record series is entered into the Training Database (Electronic) File (Item 49596). (Comply with applicable provisions of G.S. 126-22, 126-23, and 126-24 regarding confidentiality of personnel records and applicable provisions of G.S. 105-241; G.S. 105-259; G.S. 105-262; NCAC T17-C1-S1C.0503; G.S. 105-129; G.S. 105-228.5; G.S. 132-1.1; and IRS 1075, Exhibit 3; Internal Revenue Code, Section 6103 concerning confidentiality of taxpayer records.)

**DISPOSITION INSTRUCTIONS:** Destroy in office presentation handouts, agendas, and subject outlines when superseded or obsolete. Destroy in office course evaluations after one year. Destroy in office remaining records when reference value ends.